

Quarterly Report
of the
ATTORNEY GENERAL
of
ALABAMA



For The Period
From January 1, 1961
Through March 31, 1961
VOLUME 102

MACDONALD GALLION, Attorney General



T. O. "Tillie" Walker

QUARTERLY REPORT
of the
ATTORNEY GENERAL
of
A L A B A M A

For the Period
From January 1, 1961
Through March 31, 1961
Volume No. 102

TO THE STATE, COUNTY, AND MUNICIPAL OFFICERS
OF ALABAMA:

This Quarterly Report of the Attorney General of Alabama, which includes all official opinions rendered by the Attorney General from January 1, 1961, through March 31, 1961, is published in compliance with the provisions of Title 55, Section 228, Code of Alabama 1940.

Under this section of the Code, I am required to send seven copies of this Quarterly Report to each judge of probate in the State and the judge of probate, in turn, is required to deliver one copy each to the clerk of the circuit court, the sheriff, the tax collector, the tax assessor, the county superintendent of education, and the deputy or county solicitor of his county. This section also requires that I send a copy of this report to each circuit solicitor and the chief executive officer of each incorporated municipality in the State.

The office of the Attorney General is anxious to render prompt and efficient service to the State, county, and municipal officials. If you have any suggestions to make regarding the improvement of the service, I shall be glad to hear from you.

Sincerely,

MACDONALD GALLION
Attorney General

MACDONALD GALLION
Attorney General

Edwin Strickland
Administrative Assistant

Assistant Attorneys General

Willard W. Livingston
Senior Assistant

John G. Bookout

Dwight Bradley

Owen Bridges

David W. Clark

Jerry L. Coe

Paul T. Gish, Jr.

Leslie Hall

James T. Hardin

Gordon Madison

William N. McQueen

George D. Mentz

Joseph D. Phelps

James L. Screws

Bernard F. Sykes

John C. Tyson, III

Assistant Attorney General Assigned to the Department of
Agriculture and Industries

George O. Miller

Assistant Attorneys General Assigned to the Department of
Conservation

John D. Bonham

William S. Mooneyham

William G. O'Rear

Assistant Attorney General Assigned to the Department of
Examiners of Accounts

James W. Webb

Assistant Attorney General Assigned to the Department of
Finance

Randolph G. Lurie

Assistant Attorneys General Assigned to the
Highway Department

Julius T. Cage, Jr.

Bert S. Nettles

Robert M. Hill, Jr.

Samuel L. Stockman

Assistant Attorneys General Assigned to the Department of
Revenue

Herbert Burson

William H. Burton, Jr.

B. Frank Loeb

Charles P. Miller

James R. Payne

OPINIONS

January 9, 1961

Honorable Bradley Brown, Director

Department of Revenue, Jefferson County

117 Courthouse

Birmingham 3, Alabama

Constitutional Amendments — Licenses — Taxation.

1. Mortgage Loan Broker's Occupational License Tax payable to Department of Revenue and said Department is to handle the Collection and Enforcement thereof.

2. Said Occupational License Tax is due and payable on the Date said Broker proposes to begin acting for the Foreign Corporation and is valid for one Calendar Year following the Date of Purchase.

3. There is no County Tax due under the provisions of Title 51, Section 831(c), as amended, Code of Alabama 1940. Opinion by Assistant Attorney General Loeb.

Dear Sir:

Your request for an official opinion bearing date of November 29, 1960, is as follows:

"At the general election held on November 8, 1960, the Amendment proposed by Act No. 396 (Acts of Alabama, 1959, Vol. 2, page 1022) was adopted and became a part of the Constitution of Alabama. As the language of this Act refers to an occupational license tax, we have in the last few days received several inquiries as to whom this tax is payable and when it is due. Therefore, I would appreciate your official opinion to the following questions:

"(1) Section 1 of the said Amendment provides that the custodian or agent appointed by a foreign corporation under the provisions thereof shall pay an occupational license tax as Mortgage Loan Broker to the State of Alabama: (a) To whom is this occupational license payable? (b) When is this occupational license payable?

"(2) Is an amount equal to one half of the occupational license provided for in this Amendment payable for the use and benefit of the county as is provided under subsection (c), Section 831, Title 51 of the Code of Alabama 1940, as amended?

"I am reliably informed that several persons who are to be appointed under the provisions of this Amendment are ready to pay this tax immediately upon the rendering of an official opinion by you; as a consequence, I will appreciate a reply at the earliest possible moment so that I may advise these persons accordingly."

Section 1 of the Amendments reads in pertinent part as follows:

"... any custodian or agent appointed under the provisions of this amendment... shall pay an occupational license tax as Mortgage Loan Broker to the State of Alabama of One Hundred Dollars (\$100.00) for the first year that such Broker represents each such foreign corporation and Five Dollars (\$5.00) annually for representing each such foreign corporation thereafter."

Section 3 of said Amendment reads as follows:

"This Amendment shall be self-executing, but the Legislature may, by General Act, make provision for enforcement thereof and provide penalties for the violation thereof."

Under the above-quoted sections of the Amendment the license imposed is due and payable to the State of Alabama. In my opinion, this places the responsibility for administering said Amendment in the hands of the State Department of Revenue, which agency is designated generally as the proper agency to handle the collection and enforcement of revenue measures. Title 51, Section 131, Code of Alabama 1940. In answer to the first question in paragraph (1), the occupational license is payable directly to the State Department of Revenue.

Under the provisions of Section 3, quoted above, the Amendment itself is self-executing and has been in operation legally since November 8, 1960, the date of its adoption. The Amendment itself does not specifically provide for the "law day" for the tax, but the language used in Section 1, *supra*, in my opinion, contemplates that the broker must purchase the license at the time he proposes to represent each foreign corporation, and that such license will then be valid for the full calendar year following its purchase. In the absence of specific legislation supplementing this Amendment, it is my opinion that such license is due on the date the broker proposes to begin acting as agent for the foreign corporation and would be renewable, upon payment of the proper amount, one year from the date of its original purchase.

Title 51, Section 831(c), as amended, Code of Alabama 1940, reads as follows:

"(c) There is hereby levied for the use and benefit of and to be paid to the county in which the license is issued, **in addition to all license taxes levied under** the provisions of article 1 of chapter 20, for state purposes and which are payable to the judge of probate or commissioner of licenses, a sum equal to fifty percent of the amount levied for state purposes, except as otherwise specifically provided." (Emphasis added)

Since the occupational license tax levied under the new Constitutional Amendment is not and can never be a part of Article 1 of Chapter 20, I am of the opinion that it is not governed or affected by the provisions of Section 831(c), *supra*. There is, therefore, only one tax to be col-

lected under the terms of the Constitutional Amendment and that will be either \$100.00 for the first year or \$5.00 for any year thereafter for each foreign corporation represented by the broker.

Very truly yours,

MACDONALD GALLION
Attorney General

January 18, 1961

Honorable Harry H. Haden

State Land Commissioner

Department of Revenue

C A P I T O L

Taxation — Highways and Highway Department — State
and State Departments —

If the Highway Department, or any other agency of the State, acquires real property for right of way purposes, or otherwise, and there is a tax lien upon said property when it is so acquired, the Highway Department (or any other agency of the State) may legally pay such property tax to remove the cloud of such lien from the title to the property so acquired.

Opinion by Assistant Attorney General McQueen.

Dear Sir:

Your request for an official opinion, bearing date of November 21, 1960, is as follows:

"On June 14, 1960, a parcel of property in Mobile County, Alabama, was bid in to the State for non-payment of 1959 property taxes, the lien for such taxes having attached on October 1, 1958. We now learn that the record owners of the property conveyed said property to the State for highway purposes on January 22, 1960. In the negotiation and conveyance to the Highway Department, no provision was made for payment of the property taxes then due and delinquent or for which lien had already attached.

"We notified the Highway Department that it could clear the lien and remove the cloud from its title by redeeming the property from the tax sale. The Highway Department takes the position that it cannot legally pay the taxes, basing its position upon your opinions of February 23, 1960, to Honorable Jack Jay, Tax Collector of Covington County and to William M. Clark, Attorney at Law, Mobile, Alabama. This is contrary to what we understand has long been the interpretation of the law, namely, that the lien follows the property and may not be extinguished despite any transfer of record title, even to any agency of government. We feel that the opinions of February 23, 1960, referred to above, are specifically in error in holding that if the taxes cannot be collected from the person who

owned the property on the date the lien attached, then Section 209, Title 51, dealing with insolvents, would apply. To so hold, in our judgment, would extinguish a valid lien which properly should follow the property, regardless of ownership. We believe that the tax collector, if unable to collect from the owner of lien date, has no alternative but to collect from a subsequent purchaser (in this case, the Highway Department) or to proceed with the tax sale of the assessed property.

"Under an opinion of the Attorney General to Honorable C. E. Sellers, Tax Collector of Pike County, Volume 31, page 5, of the official reports of your office, which appears to be pertinent to this matter, we believe the Highway Department may, if it sees fit, clear the title by payment of the taxes involved.

"Will you please give us your official opinion as to whether the Highway Department (or any other agency of the State) may legally pay such property taxes to remove the cloud of such a lien from the title to property it has acquired?"

My answer to your inquiry is in the affirmative.

In an opinion addressed to Honorable C. E. Sellers, Tax Collector, Pike County, found in Quarterly Report of Attorney General, Vol. 31, page 5, this office ruled that a county board of education, a State agency, could pay taxes upon property it had acquired with a tax lien thereon. This opinion was based on the theory that the lien did not attach against the county board of education, an agency of the State of Alabama, but on the contrary the lien attached against the land, and in order to remove the cloud from the title of such real estate, the county board of education could pay the delinquent taxes thereon.

In a letter addressed to Honorable L. W. Moyers, Tax Collector, Limestone County, under date of August 3, 1960, this office following the same line of reasoning as that used in the opinion hereinabove referred to, held that the City of Athens was authorized to pay the amount of taxes due upon real estate which it had purchased with a tax lien thereon.

In an opinion addressed to Honorable Sam Engelhardt, Director of the Highway Department, under date of May 12, 1959, this specific question was dealt with and the Highway Department was advised in that opinion that in the event the Highway Department acquired property for right of way purposes with a tax lien thereon, the Department could legally pay the amount of such taxes if the property owners refused to pay the same and charge this amount off as part of the acquisition of the right of way.

It appears that this office is only committed to the proposition that any State agency may pay the amount of taxes due upon property when a tax lien has been assessed against said property prior to the time the State agency acquired title to the property. The misunderstanding in this regard seems to stem from a letter written by this office to the Honorable Jack Jay, Tax Collector, Covington County, under date of February 23, 1960, wherein the statement was made that

if the tax collector could not collect the taxes due on property acquired by the Highway Department from the original owner, and he did not have sufficient personal property with which to pay the taxes, then in that event the tax collector should place this property on an insolvent list. This opinion addressed to Mr. Jay, insofar as it conflicts with the ruling hereinabove set out, is hereby expressly overruled.

Yours very truly,

MACDONALD GALLION
Attorney General

February 1, 1961

Honorable H. L. Terrell

Superintendent

Butler County Schools

Greenville, Alabama

Schools — Busses — County Boards of Education.

1. County boards of education may legally authorize the use of school busses to transport school bands to the Centennial Inaugural Parade to be held in Montgomery, Alabama, February 18, 1961.

2. Specific recommendation is made that proper legislation be secured defining the proper use of school busses and authorizing their use for these purposes, or else leaving their use for the determination of local boards of education.

Opinion by Assistant Attorney General Madison.

Dear Mr. Terrell:

Your request for an official opinion bearing date of January 27, 1961, is as follows:

"This letter is in regard to the telephone conversation Mayor Fred Steele of Greenville had with you over the telephone this morning.

"Mayor Steele had requested that our Board of Education send our Greenville band to the Centennial Inaugural Parade which will be held in Montgomery, Saturday, February 18th. Our Board of Education is desirous of cooperating with the centennial celebration. They requested, however, that we not use our busses unless I had

assurance that this use of our busses would not conflict with the legal use of our school busses. We believe that this could be interpreted as a part of our school program for our band students.

"If you can inform me in writing that this use of our school busses is legal, our Board will be happy to send the Greenville band to participate in the above centennial commemoration."

The general administration and supervision of the public schools of each county is vested in the county board of education, and it, with and on the advice of the county superintendent, determines the educational policy of the county. Section 62, 73, and 74, Title 52, Code of Alabama 1940.

The State has conferred on the county board of education power to arrange for the transportation of pupils to and from consolidated public schools. This carries the duty to provide suitable vehicles, and for their safe operation by competent and trustworthy agents or employees. Without question, this responsibility is commensurate with the sacred duty to conserve the lives and limbs of children while being transported over the public highways. **Salter V. Board of Education of Jefferson County**, 229 Ala. 631, 159 So. 78.

It cannot be doubted that the primary purpose for school busses is the transportation of pupils to and from schools within the county.

The use of school busses for other purposes has in some cases been approved by this office, where the use is in furtherance of an approved course of study prescribed and recognized by the State Board of Education, or in furtherance of an authorized educational program. Quarterly Report of Attorney General, Volume 78, page 27. Then again much has been left by this office for the sound determination of local boards as to the proper use of school busses in educational matters.

The following uses have been approved by this office:

- (a) Transporting high school bands to the State Capitol for the purpose of participating in an inaugural parade.
- (b) Transporting high school organizations to state meetings of their respective organizations.
- (c) Transporting high school music organizations to the campuses of state colleges to participate in music festivals sponsored by the college.
- (d) Transporting high school athletic teams to and from athletic contests.
- (e) Transporting 4-H Club members to county club rallies of the organization.

In recognizing local conditions and needs in the different rural communities, this office has been liberal in interpreting the law to

meet those needs. See Quarterly Report of Attorney General, Volume 51, page 124; Volume 57, page 15; Volume 78, page 27; letter to Honorable P. A. McDaniel, County Superintendent, Barbour County, dated February 28, 1956; letter to Honorable J. W. Letson, Superintendent, Board of Education, Bessemer, Alabama, dated May 21, 1951.

The above opinions of this office lead to the conclusion that the Butler County Board of Education may legally authorize the use of school busses to transport school bands to the Centennial Inaugural Parade, which will be held in Montgomery, Alabama, February 18, 1961.

This office may have gone too far in approving the use of school busses. The proper use of school busses is the subject of frequent consideration by this office, and as time goes on becomes more frequent.

It is my specific recommendation that their use for proper purposes be left to the reasonable judgment and discretion of the city and county boards of education or their use defined and permitted by proper legislation. We have no such legislation now.

Yours very truly,

MACDONALD GALLION

Attorney General

February 10, 1961

Honorable K. J. Griffith

Circuit Judge

Thirty-Second Judicial Circuit

Cullman, Alabama

Jurors and Juries—Counties

A county has no authority to pay for entertainment of jurors while performing jury duty.

Opinion by Assistant Attorney General Webb.

Dear Sir:

Your request for an official opinion bearing date of February 2, 1961, is as follows:

"I had a jury on a First Degree Murder case held overnight two weeks ago and I ordered the bailiff to take them to a picture show, which he did. I ordered the County Commission to defray this ex-

pense and the auditor informed them that this could not be charged as expense of court. The amount was approximately \$6.00.

"Why can't this be part of the cost of the case as the bailiffs that wait on the Court, and the meals and the rooms are a part of the cost? I am enclosing a clipping that was in a local newspaper to show what I am writing about.

"Would you please look into this and let me have your opinion on the same?"

In my opinion, a county has no authority to pay for the entertainment of jurors while performing jury duty and the examiner was quite correct in charging this amount so paid back to the County Commissioner. This office so ruled in an opinion dated January 27, 1961, to Honorable J. D. Moody, President, Cullman County Commission.

It is well established that public funds may not be expended unless there is expressed authority or authority necessarily implied. See **State ex rel Towle V. Stone**, 236 Ala. 82, 181 So. 281, and Quarterly Report of Attorney General, Volume 76, page 37, and Quarterly Report of Attorney General, Volume 88, page 30.

The only statute authorizing payment by counties for services rendered to the jurors during their tenure of service is contained in Title 30, Section 97, Code of Alabama 1940, which provides for the meals and lodging of the jurors. This statute, however, makes no mention of entertainment for the jurors.

As for your question of the bailiffs, payment for bailiffs is specifically authorized by statute. See Title 13, Sections 186-188, Code of Alabama 1940, with amendments thereto.

Very truly yours,

MACDONALD GALLION

Attorney General

February 24, 1961

Honorable John Watkins

Legal Counsel

Alabama League of Municipalities

24 South Hull Street

Montgomery, Alabama

Municipalities—Public Utilities—Officers and Offices.

The directors and employees of an incorporated municipal utility board are prohibited from having an interest, direct or indirect, in any work, business or contract, the expense, price or consideration of which is paid from the municipal treasury.

Opinion by Assistant Attorney General Gish.

Dear Sir:

Your letter of February 7, 1961, requesting an official opinion of the Attorney General, is as follows:

"In the interest of the cities and towns of Alabama and the officials and employees serving them, we respectfully request your opinion in answer to the following question:

"Do the provisions of Title 37, Section 414, Code of Alabama 1940 prohibit directors and employees of incorporated municipal utility boards from having an interest, direct or indirect, in any work, business, or contract, the expense, price, or consideration of which is paid from the municipal treasury?

"We are unable to find where either our courts or your office has ruled upon this question. In view of the ruling of the Attorney General found in Reports of the Attorney General, January-March 1944, page 22, the officials and employees of our incorporated utility boards are left in doubt and would appreciate your ruling on this point."

Title 37, Section 414, Code of Alabama 1940, to which your request refers reads in part as follows:

"No alderman or officer or employee of the municipality shall be directly or indirectly interested in any work, business, or contract, the expense, price or consideration of which is paid from the treasury, . . ."

An incorporated municipal utility board may be created under any one of several statutes. Under each of said statutes the consent of the governing body of the municipality is required before such a board is organized. The directors of the board, who are the governing body of

the corporation, are appointed by the governing body of the municipality. When all the indebtedness of such a board is paid in full, title to the property of the corporation vests in the municipality and the corporation is automatically dissolved.

These features of an incorporated municipal utility board indicate that the corporation is of a public nature and that it is an arm of an administrative agency of the municipality it serves. Therefore, while such a utility board is a public corporation, it is also a subdivision of the municipality. Cf. Quarterly Report of Attorney General, Vol. 63, pages 59 and 101.

In holding that a deed to an incorporated water works board, as grantee, is not subject to the filing tax, the opinion of this office, reported in Quarterly Report of Attorney General, Vol. 14, page 166, states that such a board is a "governmental agency of a municipality."

The opinion reported in Quarterly Report of Attorney General, Vol. 34, page 22, to which your request refers, holds that a member of the governing body of a municipality may not be employed by an incorporated water works board of the municipality. Said opinion reads in part as follows:

"I see no basis to contend that the funds of a municipal water works or electric plant are not public funds. The words 'paid from the treasury' in § 414, supra, and the words 'funds of the municipality' in § 452, are merely different ways of designating funds accruing or held for the account of the municipality."

Therefore, your question is answered in the affirmative. I am of the opinion that the directors and employees of an incorporated municipal utility board are officers or employees of the municipality within the meaning of Title 37, Section 414, supra.

Very truly yours

MACDONALD GALLION

Attorney General

February 28, 1961

Honorable Wiley C. Allen

Superintendent of Board of Education

Choctaw County

Butler, Alabama

Schools—Fees

1. Matriculation fees may be charged in high schools if

reasonable in amount, and expended by the proper school authorities for purposes germane to matriculation under Section 437, Title 52, Code of Alabama 1940.

2. The payment of such matriculating fees may be made a condition precedent to attendance, but a pupil once enrolled without payment may not have his report card or high school diploma withheld. The remedy for collection after enrollment without payment is by suit.

Opinion by Assistant Attorney General Madison

Dear Sir:

Your request for an official opinion bearing date of February 16, 1961, is as follows:

"We would like to have an official opinion from you with regard to the following questions:

"1. Can the members of the Choctaw County Board of Education adopt a policy which will require all students in High school to pay a Matriculation fee to their respective principals, in which case this Board would fix the amount of these fees for all pupils?

"2. Can the Choctaw County Board of Education adopt a policy to require all his students to pay a Matriculation fee to the principals of their respective schools, during each school term, in order that they may receive report cards each grading period, and a High school diploma before graduation? Can the principals of the respective schools be authorized by this Board not to give report cards and diplomas to pupils who have not paid their Matriculation fees in full for each year that these fees are collected?"

It seems necessary to this office in view of the present school situation and the laudable efforts of boards of education to raise funds for schools to review in detail the law as it may pertain to the matriculation and other reasonable fees provided by Section 437, Title 52, Code of Alabama 1940.

Before the adoption of Amendment CXI, Consitution of Alabama 1901, it was mandatory for the State of Alabama to establish, organize, and maintain a **liberal system** of public schools for children between the ages of seven and twenty-one years. *Elsberry v. Seay*, 83 Ala. 614, 3 So. 804; *State Tax Commission v. Board of Education*, 235 Ala. 388, 393, 179 So. 197.

The substantial features of said Section 437 were held to be constitutional in *Vincent v. County Board of Education*, 222 Ala. 216, 131 So. 893. In this case it was stressed that the Constitution of Alabama did not provide for a **free system** of public schools.

Aside from the Constitution, however, it was declared in *Bryant v. Whisenant*, 167 Ala. 325, 52 So. 525, that the **statutory** school laws relating to public education contemplate that **tuition** shall be absolutely **free** to all minors of the State over the age of seven.

As recently as 1957, the Supreme Court of Alabama declared that the Legislature did not intend, by enacting Section 437, *supra*, to permit various boards of education to take their schools out of the definition of "free public schools" by the charge of a small matriculation fee. **Shirey v. City Board of Education of Fort Payne**, 266 Ala. 185, 94 So. 2d 758.

Under Amendment CXI, *supra*, there is a **policy** of the State of Alabama to promote the education of its citizens, but no **right** to education or training is there given. Where, however, education is provided for by the State, it is to be tuition free under our statutes, as they now exist, just as before.

The discretion as to the matriculation fees provided for by Section 437, *supra*, must be reasonably exercised, and a school board will not be permitted to exact tuition from a pupil of a public school under the guise of a mere matriculation fee as recognized in **Bryant v. Whisenant**, *supra*, **Roberson v. Oliver**, 189 Ala. 82, 66 So. 645; **Kennedy v. County Board of Education**, 214 Ala. 349, 107 So. 907; and **Shirey v. City Board of Education of Fort Payne**, *supra*.

This difference should be kept in mind in fixing the reasonableness of matriculation fees charged or fixed by boards of education under authority of Section 437, *supra*.

"Matriculation" is the act of matriculating, and to matriculate is to enroll; to enter in a register; specifically, to enter or admit to membership in a body or society, particularly in a college or university, by entering the name in a register; to go through the process of admission to membership, as by examination and enrollment, in a society or college. **State v. Regents of University System of Georgia**, 179 Ga. 210, 175 S. E. 567.

"Tuition" is defined as the price of, or payment for, instruction. *Websters New International Dictionary, Second Edition, Unabridged.* **Roberson v. Oliver**, *supra*.

While Section 437, *supra*, provides that the matriculation fee may be used or expended as directed by the boards of education, that use must be for those things which are germane to matriculating.

The expenditure of the funds for the secretarial help, supplies, such as pencils, paper, enrollment cards, cabinets for necessary records and matters of that nature, are proper uses. There may be others not now considered.

If the matriculation fee is assessed for a proper purpose and reasonable in amount, the payment thereof may be made by the boards of education, a condition precedent to attendance, **Bryant v. Whisenant**, et al., *supra*.

Once a pupil has been allowed to attend, however, without payment of the matriculation fee, the fee becomes subject to collection by

suit as a manner of enforcement as was done in **Vincent v. County Board of Education**, 222 Ala. 216, 131 So. 893.

Once a pupil becomes enrolled in the school, he may not thereafter in my opinion be denied his report card or diploma for the reason that the matriculation fee has not been paid.

My consideration of your questions in the light of what has been written above results in an affirmative answer to question one and a negative answer to question two.

Yours Very truly,

MACDONALD GALLION

Attorney General

March 2, 1961

Honorable W. M. Wyatt

Mayor

City of Montevallo

Montevallo, Alabama

Counties — funds — Municipalities — Paupers — Pensions and Security, Department of.

1. Counties and municipalities may jointly or separately appropriate such funds from the general fund deemed necessary to administer the handling of surplus food distributed from the Federal Government for the poor and needy.

2. Should the funds so appropriated be made available for expenditure by the County Department of Welfare, prior approval by the State Department of Pensions and Security is necessary.

Opinion by Assistant Attorney General Webb.

Dear Mayor Wyatt:

I have your letter of February 13, 1961 requesting an opinion of this office as follows:

"The City of Montevallo is called upon to join with the other municipalities in Shelby County and the County Board of Revenue in financial support of the cost of a proposed program to distribute

government surplus food commodities to low-income families in the county.

"Will you please give me an opinion as to the legality of spending money from the City's General Fund for this purpose and plan?"

We have, in the past several weeks, had similar requests from the various county governing bodies as to this authority and as to whether or not prior approval of the State Department of Pensions and Security was necessary.

Section 10 of Act No. 703, Acts of Alabama 1951, page 1218 (codified as Title 49, Section 17 (11), Code of Alabama 1940, as amended), provides, in part, as follows:

"The governing body in any county or any municipality shall have the power and authority to make other and further provision for the care of the poor and needy of the county or municipality. The disbursement of such funds as are made available for expenditure by the county departments must be approved by the state department of public welfare."

In my opinion, counties and municipalities may, under this section, expend from their general fund such amounts as they deem necessary and in a manner they deem most advisable in order to distribute the surplus food from the Federal Government for the poor and needy. The program adopted may be a singular effort on the part of the counties and municipalities working together or it may be done separately. See Quarterly Report of Attorney General, Volume 91, page 27.

The program may also be done on a cooperative effort with the County Department of Welfare. However, in the event of a cooperative effort with the County Department of Welfare where the funds are made available for expenditure in part by the County Department of Welfare, Section 10 of Act No. 703, *supra*, further provides that prior approval by the State Department of Pensions and Security be obtained.

Very truly yours,

MACDONALD GALLION

Attorney General

March 8, 1961

Honorable James D. Moody

Chairman, Board of Revenue

Cullman County Courthouse

Cullman, Alabama

Counties — Schools — Buildings — Funds

Any surplus in tax levied for public buildings under Section 215 of Constitution may be used for repair and maintenance of public school buildings when such repair becomes a county debt.

Opinion by Assistant Attorney General Madison

Dear Sir:

Your request for an official opinion bearing date of March 2, 1961, is as follows:

"By virtue of Section 215, Constitution of Alabama, 1901, the governing body of Cullman County, by resolution, has levied a special tax of $2\frac{1}{2}$ mills obligated and incumbered as follows:

"B—1. To provide funds for payment of principal of \$45,000.00 of Public Building Warrants of 1952 and to pay interest thereon as due.

"B—2. To provide funds to pay the principal of \$45,000.00 of Road & Bridge Warrants and to pay interest coupons thereon as due.

"B—3. To provide funds to pay the principal of \$21,000.00 of Hospital Construction Warrants of 1955 and to pay interest coupons thereon as due.

"B—4. To provide funds to pay the principal of \$15,000.00 of Hospital Construction Warrants of 1957 and to pay interest coupons thereon as due.

"B—5. To pay debts or liabilities incurred for the purpose of repairing and maintaining county public buildings.

"From the special tax above, the indebtedness is reduced by retiring bonds each year on each item B—1 through B—4, and there has accrued a surplus from this tax over the amount needed to satisfy yearly payments.

"The Cullman County Commission on Education has a deficient budget at this time of about \$8,000.00 for expenses incurred in repairing the county school buildings. The costs of repairs have been paid by the school authorities.

"We request your official opinion on the following:

"1. May the County Governing Body reimburse the School Board for the repairs, if it wishes so to do, from the quoted surplus tax?

"2. May the County Governing Body pay for future repairs as they occur to county school buildings from the surplus tax?

"3. May these surplus tax funds be used to effect any and all repairs to the public school buildings, or what constitutes 'repairs' under B—5 above as that word relates to school buildings?

"4. If the tax surplus may be used to repair public school buildings, what procedure should be followed by the county governing body to properly make the expenditure?"

There have been different opinions in the past about the proper use of funds derived from a levy of a special tax under the provisions of Section 215, Constitution of Alabama 1901.

These fundamental principles have now been established by the Supreme Court of Alabama and by opinions of this office.

1. Among other things, the said proceeds may be used to pay debts contemplated by the county governing body for maintaining and repairing public buildings. **Southern Railway Company v. Jackson**, 189 Ala. 436, 66 So. 570; **Southern Railway Company v. Cherokee County**, 144 Ala. 579, 42 So. 66; **Alabama Great Southern Railroad Co. v. Reed**, 124 Ala. 253, 27 So. 19. Title 12, Section 186, Code of Alabama 1940; Quarterly Report of Attorney General, Volume 75, page 50.

2. In 1936, the above-mentioned Section 186 was specifically amended to include repairing, furnishing, and maintenance of public buildings, evidently to bring it in line with the above opinions of the Supreme Court of Alabama.

3. The defense that certain school bonds, which were being refunded, were not issued for county buildings within the meaning of Section 215 of the Constitution was held insufficient in **Doody v. State**, 233 Ala. 287, 171 So. 504. It was there established that public school buildings come within the meaning of "necessary public buildings" as used in Section 215, *supra*.

4. The term "debt" as used in Section 215, *supra*, is used in its ordinary and popular sense. **Hagan v. Commissioners Court of Limestone County**, 160 Ala. 544, 49 So. 417.

5. "Debt" is defined as: "That which is due from one person to another, whether money, goods, or services; that which one person is bound to pay to another or to perform for his benefit; thing owed; an obligation or a liability." Webster's New International Dictionary, Second Edition. **Norton v. Lusk**, 248 Ala. 110, 26 So. 2d 849.

From your inquiry it appears that the tax under authority of Section 215, *supra*, is ample to take care of the principal and interest on

the installments due and to become due, and interest on the obligations and pledges set forth as B-1 through B-4. The surplus is therefore available for other purposes stated in said Section 215, among which are maintenance and repairing of public buildings. In **Board of Revenue v. Farson, Son & Co.** 197 Ala. 375, 92 So. 613, the Supreme Court of Alabama said:

"We gather from the record that the special tax of one-fourth of one per cent will yield a sum more than sufficient to pay the courthouse installments as they become due, and the surplus, if any, may, of course, be applied to the road and bridge indebtedness referred to herein."

See Quarterly Report of Attorney General, Volume 72, page 15; Volume 28, page 150; Volume 49, page 104.

The use of Section 215, money, as here pertinent, must be for a debt or obligation of the county with reference to the authorized uses for school buildings. Question 1 presents no such debt and is answered in the negative.

Question 2 is answered in the affirmative if the county governing body obligates itself to pay for such future repairs in such manner as to constitute a debt of the county as debt is defined herein.

Under Section 186, *supra*, "repairing, furnishing and maintenance" are the authorized uses. They are words and terms that may cover many things. I deem it advisable to have specific uses before me before passing upon Question 3, as applied to school buildings.

In answer to Question 4, there is no set procedure; so long as the county obligates itself to pay for such repairs, furnishing or maintenance in such manner that it becomes a debt or obligation of the county, the funds may be properly used for such purpose.

There is nothing in this opinion to indicate that the county **must** make the above expenditures. It **may** do so for its own obligations or debts with reference to public school buildings.

As to whether or not the county could assume the payment of the school board's debt or obligation so as to then create a debt of its own is also not presented, for here the school board's debt mentioned in Question 1 has been paid.

Yours very truly,

MACDONALD GALLION

Attorney General

March 29, 1961

Honorable Noble J. Russell

Attorney, Morgan County Board of

Revenue and Control

Decatur, Alabama

Counties — Officers and Offices — Telephones.

Under the authority of Title 12, Section 12, Subsection 15, Code of Alabama 1940, Recompiled, the county governing body is required to furnish necessary telephones, extensions and like telephone services to the officers named therein **and** Title 12, Section 13 of such Code authorizes the county governing body, in its discretion, to provide similar service for the other offices located in the courthouse.

Opinion by Assistant Attorney General Hardin.

Dear Sir:

Your request for an official opinion bearing date of March 20, 1961 is as follows:

"As Attorney for the Board of Revenue and Control of Morgan County, Alabama, I have been asked to obtain your official opinion in regard to the following matter.

"Several of the Morgan County officials whose offices are in the Courthouse have requested the Board of Revenue and Control to furnish their respective offices with a second straight line telephone. These officials now have extensions to the telephone which they have in their offices but because of the large amount of business it is felt they could better serve the needs of the public by having a second straight line telephone. I have checked the reports of the Attorney General and have considered several of the opinions which have been written with reference to this matter but did not find where this particular question has been answered. I therefore respectfully request your opinion on the following questions:

"1. Does the Morgan County Board of Revenue and Control have authority to install and pay for more than one straight line telephone into the office of a county official whose office is located in the Courthouse if in its discretion the business and needs of the office warrant the same?

"2. If your answer to question number 1 is in the affirmative, then please advise if the Board would be authorized to pay the cost for one or more extensions to the additional straight line telephones which would be approved by the Board, if in the discretion of the Board such extensions were warranted."

In my opinion, each of your inquiries should be answered in the affirmative.

I find that the Board of Revenue and Control of Morgan County was created and established by Act No. 129, Local Acts of Alabama 1939, page 70. Under Section 4 of said Act, it is provided that the board shall perform all duties and shall have and exercise all of the jurisdiction, power and authority now or hereafter required of or granted to and conferred on courts of county commissioners, boards of revenue, or like county governing bodies by the general laws of Alabama, except insofar as the same are or may be in conflict or inconsistency with said Act. Finding no inconsistency within Act No. 129, *supra*, I am of the opinion that the general law relating to the authority of the county governing body to furnish telephones to county officials would have application to Morgan County.

It is provided by Title 12, Section 12, subsection 15, Code of Alabama 1940, Recompiled 1958, that a county governing body has authority:

"To procure and provide telephones for the offices of the circuit judge, the clerk and register of the circuit court, the offices of the sheriff and jailer, tax assessor and tax collector, and the judge of probate in their respective counties, and to pay for the same out of the general funds of the county; . . ."

It is further provided by Title 12, Section 13, Code of Alabama 1940, Recompiled 1958, that:

"Boards of revenue or courts of county commissioners may designate which offices in the courthouse may have telephones installed therein."

Under the above-quoted authorities, the county governing body is required to furnish telephones to those officials named in Title 12, Section 12, subsection 15, *supra*, and are authorized, in their discretion, to furnish telephones, and telephone service, to the offices of other officials located in the courthouse. Biennial Report of Attorney General 1934-36, page 382. It has likewise been concluded that the authority to provide such telephones for the county officials carries with it the authority to provide adequate telephone service, such as long distance toll charges, extension telephones and like facilities.

With regard to your present inquiries, it would be my opinion that the matters which you present address themselves to the sound discretion of your county governing body. Unquestionably, your Board of Revenue and Control does possess authority to provide telephones, and telephone service, to the offices of those officials located in the county courthouse. As noted, this is mandatory in certain instances and discretionary upon the part of the county governing body in other instances.

It would be my opinion that the county governing body would be authorized to provide such number of telephones, or extensions thereto, as would be necessary to the proper functioning and operation of the offices concerned, it may, in its discretion provide same, with body, more than one straight line was required, or additional extensions thereto were required, the county governing body would be authorized and empowered to provide such services to the office concerned. As has been noted in prior opinions of this office, the county governing body in the exercise of this authority and discretion should carefully examine the request made upon them and exercise their authority and discretion with prudence. Quarterly Report of Attorney General, Vol. 17, page 381. To conclude, however, in my opinion, if the county governing body determines the additional telephone service mentioned by your inquiry to be necessary to the proper functioning and operation of the offices concerned, it may, in its discretion provide same, with payment being made from the public funds of the county.

Very truly yours,

MACDONALD GALLION

Attorney General

March 31, 1961

Mr. Willie J. McKnight

Dale County Tax Assessor

Dale County Courthouse

Ozark, Alabama

Ad Valorem Taxes — Trailers — Military Reservations

1. House trailers which are owned by one person, but which are parked or kept on land belonging to another, under the provisions of Title 51, Section 21 (n), Code of Alabama 1940, and as a general proposition, are taxable in this State as the personal property of the owners of such trailers.

2. This is true even if the house trailers are parked or kept by the private owners on a Federal Reservation or on government owned lands located in Alabama, unless the State by an instrument or act of cession has ceded to the United States exclusive jurisdiction over such Federal lands.

3. Under the provisions of Title 59, Section 19, Code of Alabama 1940, the State Legislature has expressly retained concurrent jurisdiction with the United States over all Federally owned lands in this State, over which the State has ceded jurisdiction after May 31, 1941 (the date of the adoption of the 1940 Code), and in doing so it has reserved to the State the right, among other things, to tax the property of private persons and concerns situated on such government lands and reservations.

4. Regardless of the three propositions stated in the above headnotes, house trailers and other personal property owned by non-resident military personnel, no matter where parked or kept in this State, are not subject to ad valorem taxation in this State under the expressed provisions of the Federal Soldiers' and Sailors' Civil Relief Act of 1940, as amended (50 App. U.S.C.A., Sec. 574, et seq.), if such servicemen are in this State solely by reason of complying with military orders.

5. But for the provisions of Section 574, *supra*, and the Soldiers' and Sailors' Civil Relief Act of 1940, as amended, the house trailers owned by the non-resident military personnel to which you refer, and which are parked and kept both on and off the Federal Reservation at Fort Rucker, Alabama, would be subject to ad valorem taxation in this State, particularly as jurisdiction over the reservation comprising Fort Rucker was not ceded by the State to the Federal Government until several years after May 31, 1941; and then under the conditions and subject to the restrictions set forth in Title 59, Section 19, *supra*.

Opinion by Assistant Attorney General Burton

Dear Sir:

Your request for an official opinion bearing date of February 28, 1961, is as follows:

"Reference is made to an opinion on house trailers as found in the Quarterly Report of the Attorney General, Volume 92, Page 7.

"Since Ft. Rucker is located in Dale County, we have a large number of house trailers located in and around Ft. Rucker. There are two questions which I am asking opinions.

"First, are the house trailers which belong to non-resident military servicemen subject to ad valorem tax?

"Second, are the house trailers which belong to non-resident military servicemen subject to ad valorem tax if the trailers are parked on the reservation trailer lot?

"At this writing a survey is being made of house trailers and your opinion at an early date is badly needed."

In order to give an intelligent answer to your questions, and also to avoid causing confusion in other cases where the situation may not involve a non-resident military serviceman, it is necessary to somewhat review the applicable statutes, State and Federal, and some of the cases construing them, which relate to privately owned property which is situated on government reservations in this State, and whether the property involved be house trailers or other kinds of property.

In the outset, it is well to state as a general proposition that the property (real or personal) of the United States or one of its agencies is immune from State taxation. **McCulloch v. Maryland**, 17 U. S. 316, 4 L. Ed. 579. This is true unless the Congress in some specific case has consented that certain properties be taxed. Otherwise federally owned property cannot be taxed by a state, no matter where such property is located. Property, however, belonging to private individuals or concerns, even when situated on a government reservation has no such immunity. Whether or not the property of private persons or concerns which is situated on Federal lands located in this State can be taxed by the State in a specific case would depend upon the facts and circumstances.

Moreover, and also as a general proposition the subject property, namely, "house trailers" have been held to be one of the subjects of ad valorem taxation, which are enumerated in Title 51, Section 21, Code of Alabama 1940, and to be particularly covered by subsection (n) of that Code Section. Ordinarily then "house trailers" which have their situs in Alabama are subject to ad valorem taxation in Alabama along with other items of taxable property. Quarterly Report of the Attorney General, Vol. 92, p. 7.

Where "house trailers" are owned by private individuals, but are parked or situated on a reservation owned by the United States Government, the rule is well established that such trailers under the circumstances continue to be personal chattels, and the personal property of the private owner. 27 AM. Jur., "Improvements", Section 4, **Foster v. Mabe**, 4 Ala. 402. **Middleton v. Alabama Power Company**, 196 Ala. 1, 71 So. 461, and Quarterly Report of the Attorney General, Vol. 90, p. 10. And while the land belonging to the United States cannot be taxed by the State, the property belonging to private individuals or concerns which is situated on such land can be taxed separately and apart from the government property. Quarterly Report of the Attorney General, Vol. 90, p. 10. Also see **Brookley Manor v. State of Alabama**, 265 Ala. 141, 90 So. 2d 161, and **Offutt Housing Co. v. County of Sarpy**, 351 U.S. 253, 76 S. Ct. 814.

The mere fact that the United States Government owns land or a reservation situated within the boundaries of a State would not in itself prohibit the State from taxing the property of private individuals situated thereon. **Quintard Terrace Apartments, Inc. v. State**, 269 Ala.

136, 111 So. 2d 602, **Brookley Manor v. State of Alabama**, *supra*, **Offutt Housing Company v. County of Sarpy**, *supra*, Quarterly Report of the Attorney General, Vol. 90, p. 10. Only in those cases where the State of Alabama has ceded exclusive jurisdiction over the particular lands to the Federal Government would the State ordinarily be prohibited from taxing the property (including house trailers) of private individuals or concerns located or kept on such lands or reservations.

Prior to May 31, 1941 (the date of the adoption of the Alabama 1940 Code) whether or not the State had ceded exclusive jurisdiction to the Federal Government over lands or reservations owned by the United States in this State to so prohibit the State from taxing private individuals or their property located on such reservations would depend upon the terms and conditions of the patent or instrument of cession executed by the State to the United States as to the particular lands, or the act of cession or authorization by the Alabama Legislature. Thus the extent of the cession and whether the State had ceded exclusive jurisdiction over the specific lands to the Federal Government, would depend in each case upon the terms, restrictions and conditions of the instrument or act of cession. Title 51, Section 19, Code of Alabama 1940, **Quintard Terrace Apartments v. State**, *supra*, **Brooke v. State**, 155 Ala. 78, 46 So. 491.

After May 31, 1941, and the adoption of the 1940 Code, the Legislature under Title 51, Section 19, *supra*, has expressly reserved jurisdiction concurrently with the Federal Government over such lands to the extent of preserving the right, among other things, of levying taxes thereon against private persons and concerns and their property situated on such lands. Therefore, in all cases where the State has ceded jurisdiction to the United States over lands in this State after May 31, 1941, it has under Section 19, *supra*, expressly retained concurrent jurisdiction over such lands, to the extent of reserving the right to continue to tax, among other things, the property of private persons or concerns which is situated on such lands. And this as a general proposition would clearly include the right to tax house trailers under the circumstances.

In order to determine whether or not the State has ceded exclusive jurisdiction to the Federal Government as to particular lands or reservations where ceded by the State prior to May 31, 1941, is often a very difficult and tedious task involving a careful examination of the patents or the Acts involved and often the maps, deeds and surveys pertaining to the particular lands. However, in regard to investigations which have been made in other cases, and information which has been secured by referring to the patents which are of record in the office of the Secretary of State, and the Acts of cession found in the Code, it is believed that it can safely be stated that there are only parts of four Federal reservations in this State where exclusive jurisdiction has been ceded by the State and they are, namely, Maxwell Field, Montgomery, Alabama; Brookley Field, Mobile, Alabama; parts of the reservation at Muscle Shoals, Alabama; and Fort McClellan, Anniston, Alabama. In all

other lands or reservations owned by the Federal Government in this State, it appears that the State still has at least to an extent concurrent jurisdiction thereover with the Federal Government, which would include the right to collect taxes due from private individuals located on such reservations or as against their privately owned property (including house trailers) situated thereon.

However, in the case of non-resident military servicemen, we must still go a step further. Whether they and their privately owned property be situated in this State on a government reservation or not, or if on a reservation, what the conditions of cession might be, is completely immaterial, if they are in this State under military orders. They and their property would be exempt under such circumstances from State and Local taxation in Alabama under the provisions of the Federal Soldiers' and Sailors' Civil Relief Act of 1940, as amended. See Title 50, App., U.S.C.A., Section 574, et seq.

Section 574 of the Act, *supra*, entitled "Residents for Tax Purposes" provides in material part, as follows:

"For the purposes of taxation in respect of any person, or of his personal property, income, or gross income, by any State, Territory, possession, or political subdivision of any of the foregoing, or by the District of Columbia, such person shall not be deemed to have lost a residence or domicile in any State, Territory, possession, or political subdivision of any of the foregoing, or in the District of Columbia, solely by reason of being absent therefrom in compliance with military or naval orders, or to have acquired a residence or domicile in, or to have become resident in or a resident of, any other State, Territory, possession, or political subdivision of any of the foregoing, or the District of Columbia, while, and solely by reason of being, so absent. * * * and personal property shall not be deemed to be located or present in or to have a situs for taxation in such State, Territory, possession, or political subdivision, or district." (Emphasis supplied)

It will be noted from the applicable excerpts quoted from said Federal Act that if a serviceman is stationed in or residing in the State of Alabama **solely by reason of complying with military orders**, he does not acquire a residence in Alabama for the purpose of taxation, **nor does his personal property** situated in this State acquire a situs for the purpose of ad valorem taxation. In such instances it is said that the non-resident military serviceman does not lose his residence or domicile in his home state merely because he is absent by reason of military service. Thus, the personal property (including house trailers) of such a serviceman is actually, under the provisions of Section 574, *supra*, not deemed to be present in this State as far as personal property taxes are concerned.

In the case of **Dameron v. Brodhead**, 345 U.S. 322, 73 S. Ct. 721, 32 A.L.R. 2d 612, the Supreme Court of the United States construed Section 574, *supra*, by also placing this construction on the statute. In that

case the Supreme Court held that an airman assigned to duty near Denver, Colorado, but who was a resident of the State of Louisiana, could not be required to pay ad valorem tax in Colorado on his household goods located in Denver. In doing so the Court summed up the situation very well, as follows:

"For this statute merely states that the taxable domicile of servicemen shall not be changed by military assignments. This we think is in the federal power."

An examination of the Federal Code and applicable statutes also reveal that the Soldiers' and Sailors' Civil Relief Act is still in full force and effect. Accordingly it clearly appears that the non-resident military servicemen to which you refer as being stationed at Fort Rucker, Alabama, and who owned the house trailers in which they are now living, and which are obviously located both on and off of the Federal reservation, are all fully entitled to the rights which have been accorded them under said provisions of the Soldiers' and Sailors' Civil Relief Act.

I would, however, like to state in this regard that but for the provisions of said Federal Act these military servicemen would be subject, the same as other private individuals are, to the payment of ad valorem taxes on their personal property and house trailers situated in this State. And this would be true regardless of whether the house trailers were located on or off the Federal reservation at Fort Rucker, Dale County, in that the records here at Montgomery do not show that exclusive jurisdiction was ever ceded by the State to the Federal Government over that particular reservation.

The foregoing being considered, your specific questions are answered, as follows:

1. Your first question is answered to the effect that the house trailers which belonged to the non-resident military servicemen to which you refer would not be subject to ad valorem taxation in Alabama, because of said provisions of the Federal Soldiers' and Sailors' Civil Relief Act.

2. Your second question is also answered in the negative, due solely to the provisions of said Federal Act.

Very truly yours,

MACDONALD GALLION

Attorney General

INDEX

QUARTERLY REPORT OF THE ATTORNEY GENERAL FOR THE PERIOD FROM JANUARY 1, 1961 THROUGH MARCH 31, 1961 VOLUME 102

— A —

ACTS (GENERAL AND LOCAL):

GENERAL AND LOCAL ACTS 1951	
Page 1218	19

AD VALOREM TAXES:

Taxation of house trailers — residents and military personnel — parked on military reservations	26
--	----

— B —

BUILDINGS:

Use of surplus county public buildings fund for repair and maintenance of schools	21
--	----

BUSSES:

School — use of for extra-curricular activities	11
---	----

— C —

CODE OF ALABAMA 1940:

Title 12	
Section 12, subsection 15	24
Section 13	24
Title 37	
Section 414	15
Title 51	
Section 21 (N)	26
Section 831 (C) as amended	7
Title 52	
Section 437	16
Title 59	
Section 19	26

CONDEMNATION:

Tax liens on property acquired for right of way purposes may be paid by Highway Department	9
---	---

CONSTITUTION OF 1901:

Section 215	21
-------------------	----

CONSTITUTIONAL AMENDMENTS:

Number 154	7
------------------	---

COUNTIES:

Jurors — may not pay for entertainment of	13
Obligation and authority to furnish telephones	24
Use of funds for handling surplus food distribution	19
Use of surplus public buildings fund for repair and maintenance of schools	21

COUNTY BOARDS OF EDUCATION:

School busses — use of for extra-curricular activities	11
--	----

— F —**FEES:**

Matriculation — charge and collection	16
---	----

FUNDS:

County and City — Use for surplus food distribution	19
Use of surplus county public buildings — repair and maintenance of schools	21

— H —**HIGHWAYS AND HIGHWAY DEPARTMENT:**

Tax lien on property required for right of way purposes may be paid by Highway Department	9
--	---

— J —**JURORS AND JURIES:**

County may not pay for entertainment of jurors	13
--	----

— L —**LICENSES:**

Mortgage loan broker's occupational license tax payable to Department of Revenue	7
---	---

LIENS:

Tax liens on property acquired for highway purposes may be paid by Highway Department	9
--	---

— M —**MILITARY RESERVATIONS:**

Taxation of house trailers parked on	26
--	----

MORTGAGES:

Mortgage loan broker's occupational license tax — collection and enforcement	7
---	---

MUNICIPALITIES:

Funds for handling surplus food distribution	19
Utility board members and employees may not transact business with	15

— O —**OFFICERS AND OFFICES:**

County — obligation and authority to furnish telephones	24
Municipal utility board directors may not transact business with the city	15

— P —**PAUPERS:**

County and City funds used to distribute surplus food to	19
--	----

PENSIONS AND SECURITY, DEPARTMENT

Expenditure by County Department of Welfare must have prior approval of	19
--	----

PUBLIC UTILITIES:

Municipal board directors and employees may not transact business with the city	15
--	----

— R —**REVENUE, DEPARTMENT OF:**

Mortgage loan broker's occupational license tax— collection and enforcement	7
--	---

RIGHTS OF WAY:

Property acquired for such purpose — tax lien may be paid by Highway Department	9
--	---

— S —

SCHOOLS:

Matriculation fees — charge and collection	16
Use of busses for extra-curricular activities	11
Use of surplus county public buildings fund for repair and maintenance of schools	21

SOLDIERS AND SAILORS CIVIL RELIEF ACT:

Ad valorem taxation of personal property	26
--	----

STATE AND STATE DEPARTMENTS:

Payment of tax liens on property required for right of way purposes	9
--	---

— T —

TAXATION:

Mortgage loan broker's occupational license tax payable to Department of Revenue	7
Tax lien on property required for right of way may be paid by Highway Department	9

TELEPHONES:

Counties — obligation and authority to furnish	24
--	----

TRAILERS:

Taxation of house trailers — residents and military personnel — parked on military reservations	26
--	----

— U —

U. S. CODE ANNOTATED:

Title 50, App. Sections 574 et seq.	26
--	----